

Internal Revenue Service

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Department of the Treasury

Washington, DC 20224

Person To Contact:

, ID No.

Telephone Number:

In Re:

Refer Reply To:

CC:PSI:B01 – GENIN-148254-03

Date:

December 18, 2003

Dear : [REDACTED]:

Our record shows that the taxpayer qualified under Revenue Procedure (Rev. Proc.) 97-48 to receive automatic relief for a late filing of Form 2553. Please submit Form 2553 and other necessary documents to the appropriate service center as directed in Rev. Proc. 97-48. Please refer to section 4.01(2) of Rev. Proc. 97-48 for the procedural requirements.

For general tax information concerning small businesses, please go to www.irs.gov/businesses/small, which is dedicated to providing information to small business taxpayers and educating small business owners on their tax responsibilities. In addition, the IRS has developed two CD-ROMs to help educate small business owners: (1) *Introduction to Federal Taxes for Small Business/Self-Employed*; and (2) *A Virtual Small Business Workshop*. These two free CD-ROMs can be ordered by calling 1-800-829-3676.

We hope that the above information proves helpful.

Sincerely,

/s/ Dianna K. Miosi

Dianna K. Miosi
Chief, Branch 1
Office of the Associate Chief Counsel
(Passthroughs and Special Industries)

Attachment:

Rev. Proc. 97-48